BED BATH & BEYOND INC

Form 4 April 14, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

Expires:

January 31, 2005

0.5

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obligations

may continue.

See Instruction

Check this box

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

1(b).

(Last)

(Instr. 3)

(Print or Type Responses)

1. Name and Address of Reporting Person * KAPLAN ROBERT S

(First)

(Street)

2. Issuer Name and Ticker or Trading

(Middle)

5. Relationship of Reporting Person(s) to

Issuer

below)

Symbol

BED BATH & BEYOND INC

(Check all applicable)

[BBBY]

04/12/2005

3. Date of Earliest Transaction (Month/Day/Year)

_X__ Director Officer (give title

10% Owner Other (specify

C/O GOLDMAN, SACHS & CO., 85 BROAD STREET

4. If Amendment, Date Original

Applicable Line)

Filed(Month/Day/Year)

X Form filed by One Reporting Person Form filed by More than One Reporting

6. Individual or Joint/Group Filing(Check

Person

NEW YORK, NY 10004

(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of 2. Transaction Date 2A. Deemed 3. 4. Securities Acquired 5. Amount of 7. Nature of Security (Month/Day/Year) Execution Date, if Transaction(A) or Disposed of (D) Securities Ownership Indirect

(Instr. 3, 4 and 5)

(A) or (Instr. 3 and 4) Code V Amount (D) Price

(Month/Day/Year)

Beneficially Form: Direct Beneficial Owned (D) or Ownership **Following** Indirect (I) (Instr. 4) (Instr. 4) Reported Transaction(s)

D 6,112

Common Stock

Code

(Instr. 8)

See Common 04/12/2005 P 4,100 Ι 4,100 **Footnotes** 39.97 Stock (1)(2)See Common P 04/12/2005 100 4,200 I **Footnotes** Stock (1)(2)04/12/2005 I See Common S 1.000 D \$ 40 3,200 Stock

1

Footnotes

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								<u>(1)</u> <u>(2)</u>
Common Stock	04/12/2005	S	2,000	D	\$ 40.02	1,200	I	See Footnotes (1) (2)
Common Stock	04/12/2005	S	1,000	D	\$ 40.03	200	I	See Footnotes (1) (2)
Common Stock	04/13/2005	S	200	D	\$ 39.33	0	I	See Footnotes (1) (2)
Common Stock						9,298	I	See Footnotes (1) (3)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

9. Nu Deriv Secu Bene Own Follo Repo Trans (Insti

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Tit.	le and	8. Price of	١
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	onNumber	Expiration D	ate	Amou	int of	Derivative	J
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Unde	rlying	Security	,
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Secur	ities	(Instr. 5)]
	Derivative				Securities			(Instr	. 3 and 4)		(
	Security				Acquired]
					(A) or						J
					Disposed						7
					of (D)						(
					(Instr. 3,						
					4, and 5)						
									Amount		
									Amount		
						Date	Expiration	Title	or Namel		
						Exercisable	Date	ritte	Number		
				Codo V	(A) (D)				of Charas		
				Code V	(A) (D)				Shares		

Reporting Owners

85 BROAD STREET NEW YORK, NY 10004

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
KAPLAN ROBERT S							
C/O GOLDMAN, SACHS & CO.	v						

X

2 Reporting Owners

Signatures

/s/ Edward T. Joel, Attorney-in-fact

04/14/2005

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- The Reporting Person is a managing director of Goldman, Sachs & Co. ("Goldman Sachs"). Goldman Sachs is a direct and indirect (1) wholly-owned subsidiary of The Goldman Sachs Group, Inc. ("GS Group"). The Reporting Person disclaims beneficial ownership of the securities reported herein as indirectly owned except to the extent of his pecuniary interest therein.
 - The securities reported herein as indirectly purchased and sold were beneficially owned directly by Goldman Sachs Execution &
- (2) Clearing, L.P. ("GSEC"). GSEC is a wholly-owned subsidiary of GS Group. Without admitting any legal obligation, Goldman Sachs or an affiliate will remit appropriate profits, if any, to Bed Bath & Beyond Inc.
- (3) The 9,298 shares reported herein as indirectly owned are beneficially owned directly by Goldman Sachs.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

Signatures 3